UNITED STATES DISTRICT COURT SOUTHERN DISTRICT OF NEW YORK

KIMBERLEY A. CARPENTER, ARTHUR ACKERT, JR., ARTHUR ACKERT, SR., DENNIS LORE, and SUPERIOR Civil Action No. WALLS OF THE HUDSON VALLEY, INC.,

RULE 7.1 STATEMENT

Plaintiffs,

- against -

Removed from New York Supreme Court For Westchester County, Index No. 08931/07

MARIE PUPKE and EIFFEL INVESTMENT GROUP AND ASSOCIATES, LLC.,

Defendants.

Q7 CIV. 5689

Pursuant to Federal Rule of Civil Procedure 7.1 [formerly Local General Rule 1.9] and to enable District Judges and Magistrate Judges of the Court to evaluate possible disqualification or recusal, the undersigned counsel for Eiffel Investment Group and Associates LLC (a private nongovernmental party) certifies that the following are corporate parents, affiliates and/or subsidiaries of said party, which are publicly held.

NONE

Dated: Melville, New York June 14, 2007

LAZER, APTHEKER, ROSELLA

& YEDID, P.C

DAVID LAZER (DL7441)

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